

# E ARATAKI'ANGA VIVIKI NO



## Te 'akapapa'anga ripōti māmā ua, tei raro ake i te Taka'i'anga 4 (simple Tier 4 reporting template)

*'Akamatakite'anga: Ka anoano'ia te ripōti no runga i te rave'ia'anga, kia tātā'ia ki roto i te reo Papa'ā, me kore ra, i Te Reo Māori.*

I te mea e, kua rētita'ia ta'au putuputu'anga tauturu, e tau i reira, kia tuku koe i teta'i pēpa 'aka'oki'anga-mata'iti, e teta'i ripōti no runga i te rave'ia'anga, tei tau, ki te au turanga ripōti'anga i teia 'ati'anga. Kia tae atu teia, ki roto ake i te ono marama, i muri ake i te 'openga o ta'au mata'iti tero.

Kua 'anga te External Reporting Board, i teta'i 'akapapa'anga māmā ake, no te au putuputu'anga tauturu rikiriki, tei raro ake i te taka'i'anga 4. Te 'irinaki'ia nei teia arataki'anga, kia tatau ta'okota'ia ki taua 'akapapa'anga ra, i te 'ōronga'anga i te au 'akamārama'anga, e te au 'ākara'anga, no te au mea pu'apinga,

Kua ma'ani'ia te 'akapapa'anga ripōti māmā no te au putuputu'anga tauturu, tei raro ake i te Taka'i'anga 4. Tei iākoe pa'a:

- ▶ teta'i single bank account;
- ▶ kare i ma'ata roa, me kore ra, kare atu e significant resources (te au mea ko koe te 'ona, mei te mōtoka, enua, are);
- ▶ kare i ma'ata roa, me kore ra, kare atu e significant commitments (te au mea kare i peke iākoe i te tutaki, mei te kai'ou no ko i te pāngaka); e
- ▶ kare koe i tomo atu ki roto i teta'i au complex transactions (mei te multi-year grants, me kore ra, controlling businesses).

Ka rauka rāi i te au charities, i te tā'anga'anga i te katoa'anga o te 'Akapapa'anga Ripōti i raro ake i te Taka'i'anga 4, i te tāru i teta'i 'akakitekite'anga ke atu ki roto i ta ratou au ripōti (teia te 'ākara'anga, me patī'ia mai e te mou putē-moni).

I te mea e, e poto ake te 'akapapa'anga ripōti māmā, i te 'akapapa'anga ripōti katoa, kua kiriti mai matou i te au tāmānako'anga pu'apinga mei roto i ta matou Arataki'anga no te Taka'i'anga 4, e kua tuku'ia ki konei ei 'ākara'anga na'au. Me tā'iti koe no runga i teta'i ua atu, 'ākara'ia te arataki'anga katoa, no te tauturu.

### Te au mea tei roto ake nei

- ▶ Statement of Receipts and Payments (pēpa no runga i te moni tei rauka e te tutaki)
- ▶ Statement of Resources and Commitments (te pēpa no runga i te au rāvenga tauturu, e te au 'irinaki'anga)
- ▶ Related party transactions (te 'anga'anga i rotopu i nga putuputu'anga e rua)

# Statement of Receipts and Payments

## (te pēpa no runga i te moni tei rauka e te tutaki)

Ko te ripōti'anga i te au moni pouroa tei 'āriki'ia (ritīti), e tei tutaki'ia ki va'o (tutaki), e ta'au charity, no te au mea katoatoa tei rave'ia i roto i te mata'iti tero, te 'akakoro'anaga o te Statement of Receipts and Payments. Ka 'akakite katoa mai teia pēpa i te tārē'anga o te moni o ta'au charity, i te 'akamata'anga, e te 'openga o te mata'iti tero.

Ko te ko'uko'u'anga i te bank statement o ta'au charity no te mata'iti, teta'i kaveinga māmā, i te tāmanako'anga i te au statements of receipts and payments.

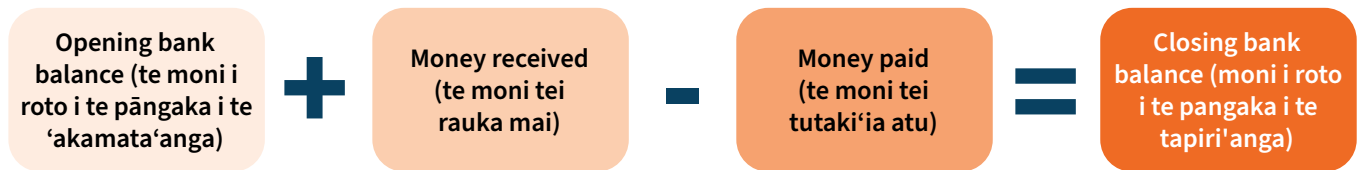
Ka anoano'ia ta'au charity, kia 'akapupu i te au receipts and payments ki roto i te au 'akapupu'anga i raro ake nei.

Category (Tu'anga)	Te 'akamārama'anga	Te au 'ākara'anga
<b>Operating receipts</b> (te moni tei pāngaka'ia ki roto i te puka pāngaka)		
Donations, fundraising, and other similar receipts (te au moni-arō'a, te moni no roto i te au kimikimi'anga rāvenga, e teta'i atu moni mei teia)	<p>Tāru'ia ki konei, te katoa'anga o te moni tei rauka mai, mei ko i te au grants, moni-arō'a/koha, tei kore i rauka mai, na roto i te 'ōronga'anga 'tauturu. 'Ākara'ia te 'akakitekite'anga kē atu tei runga i te kapi 20.</p> <p>Kare te au moni-arō'a tei 'ōronga'ia mai e te au mēma o ta'au charity, i roto i teia tu'anga (me e turanga mēma teta'i). Kua rekōti'ia teia 'akakitekite'anga ki roto i te 'akapupu'anga e āru mai nei.</p> <p>Tukuna'ia teta'i ua atu moni tei rauka mai na roto i te au rāvenga kimikimi'anga, ki raro ake i te fundraising receipts</p>	<ul style="list-style-type: none"> <li>- <i>Donations (Moni-arō'a): Te moni tei 'ōronga ngakau tae ia atu, e teta'i putuputu'anga no va'o mai, e pērā ua atu.</i></li> <li>- <i>Fundraising receipts (te moni no roto mai i te au kimikimi'anga rāvenga): Te kimikimi'anga na roto i te au mata'iti tātakita'i, bingo/te au pō quiz, te 'oko'oko kēke, te totīti tunutunu, raffles, te au kaikai'anga kimi-moni, galas/fairs, car boot sales, sponsorship, te au putuputu'anga tipōti, e pērā ua atu.</i></li> </ul>
Fees, subscriptions and other receipts from members (te moni tutaki ei mēma, e teta'i atu moni no ko mai i te au mēma)	Me e turanga mēma to ta'au charity, tāru'ia ki konei te katoa'anga o te moni tei rauka mai mei ko, i to'ou au mēma.	<i>Te au tutaki'anga membership fees, subscription fees, te au moni-arō'a/koha, e te au moni tei rauka mai mei roto i te kimikimi'anga a te au mēma, me kore ra, te moni tei tutaki to'ou au mēma, no te tauturu'ia'anga.</i>
Te moni no roto mai i te 'oko'oko'anga 'apinga, me kore ra, te 'ōronga'anga tauturu.	Te katoa'anga o te moni no roto mai i te 'oko'oko'anga 'apinga, me kore ra, te 'ōronga'anga tauturu.	<ul style="list-style-type: none"> <li>- <i>Te moni tei rauka mai no te tara'u'anga i te au no'o'anga-tamariki no te mōtoka.</i></li> <li>- <i>Te au grants tei papa'u'ia no te 'ōronga'anga tauturu.</i></li> </ul>
Te bank account interest, and other investment income (te pu'apinga tei rauka mei roto i te moni tei pāngaka'ia, e teta'i atu moni tei rauka mei roto i te moni tei 'akapae'ia)	Total money received from investments that your charity has (te katoa'anga o te moni tei rauka mai mei roto i te pu'apinga o ta'au charity).	<i>Interest from the bank or dividends from investments (te pu'apinga mei ko i te pangāka, me kore ra, te au dividends mei roto mai i te au investments).</i>
Other receipts (teta'i atu au moni)	<p>Te katoa'anga o teta'i atu ritīti tei rauka mai.</p> <p>Me kua rēti'ia ta'au charity no te GST, e kare te 'akakitekite'anga e tuku nei koe ki roto i teia tu'anga i rēti'ia no te GST, ka anoano'ia koe kia rēti'ia i te tutaki no te GST ki konei.</p>	<i>Te tutaki'anga mei ko i te insurance, royalties, GST (me kua rēti'ia no te GST, e te rekōti'anga e, kare te GST i tāru'ia).</i>

Tu'anga	Te 'akamārama'anga	Te au 'ākara'anga
<b>Operating payments (te tutaki 'akateretere'anga)</b>		
Fundraising costs (te tutaki i te au kimikimi'anga rāvenga)	Total payments made to cover costs for fundraising activities.(te katoa'anga tei tutaki i te au rāvenga kimikimi moni).	<i>Te tara'u'anga i te ngā'i, te 'akakitekite'anga, e te 'ōora'anga ki va'ō, te moni-aro'a no te au 'apinga tei tā'anga'anga'ia, te tutaki no te au rē, te tutaki no teta'i ke atu tei kimikimi moni mai, te tutaki no te tōtiti tunutunu (tōtiti, te au mea tito'u, te varaoa, e pērā ua atu).</i>
Payments to employees and volunteers (te tutaki i te aronga 'anga'anga, e te aronga tauturu)	Me e aronga 'anga'anga, me kore ra, e aronga tauturu ta ta'au charity, tuku'ia te katoa'anga o te au tutaki'anga ia ratou ki konei.	<i>Salaries and wages (moni tutaki aronga 'anga'anga), pērā katoa te aronga 'anga'anga no teta'i tuātau poto, te aronga tei papa'u'ia no teta'i 'anga'anga, te tutaki i te au kumiti, PAYE, te moni no te KiwiSaver, te tu'anga no te ACC, te terēni'anga, e te 'akatupu'anga i te aronga 'anga'anga, te kimi'anga aronga 'anga'anga.</i>
Payments related to providing goods or services(e au tutaki'anga no te 'ōronga'anga tauturu)	Total payments made that relate to providing goods or services by your charity (te katoa'anga tei 'ātui'ia ki te 'ōronga'anga tauturu o ta'au charity)	<i>Utilities (te moni tāra'u, te tutaki'anga kōnitara 'oire, te uira, te terepōni), te tutaki i te IT (roro uira), insurances, te 'akapu'apinga'anga, te 'ākono'anga 'apinga, te pēpa, te nene'i'anga, te nene'i'anga kia ma'ata, te mēre/te taritari'anga, te au rāvenga uira, te tāmā'anga.</i>
Grants and donations paid (te pūtē-moni, e te moni-aro'a tei tutaki'ia)	Me e tu'atu'a ana ta'au charity i te moni, na roto i te tuataki'anga i te au grants me kore ra, donations, tukuna'ia te katoa'anga ki konei.	<i>Te au grants tei tutaki'ia, te au scholarships tei tutaki'ia, te au moni-aro'a tei 'ōronga'ia, te au 'ōronga'anga tauturu, e teta'i atu moni aro'a.</i>
Other payments (teta'i atu tutaki)	Te katoa'anga o teta'i atu au mea tei tutaki koe, māri ra, kare i roto i te au 'akapupu'anga i runga ake nei.	<i>Interest payments, affiliation fees, audit fees, bank fees (te tutaki no te pu'apinga, affiliation fees, audit fees, bank fees).</i>

## Te 'akatanotano'anga i ta'au au Statement of Receipts and Payments

Kia 'akaāri mai te Receipts and Payments, i te au nekeneke'anga i roto i te pangāka o ta'au charity no te mata'iti. Ka 'āiteite te tāre'anga o te opening balance plus less receipts, o ta'au charity, ki ta'au closing bank balance.



## Tēnā mai tetā'i 'Ākara'anga i raro ake nei:

Statement of Receipts and Payments			
For the Year Ended: 31 December 2020			
Operating Receipts		Current Year	Last Year
Donations, fundraising and grants		70	110
Fees and other receipts from members		200	300
Receipts from selling goods or providing services		-	130
Bank account interest and other investment income		5	10
Other receipts		0	-
<b>Total Operating Receipts</b>	<b>Money received</b>	<b>275</b>	<b>550</b>
Operating Payments			
Fundraising costs		50	50
Payments to employees and volunteers		-	-
Payments related to providing goods or services		75	100
Grants and donations paid		100	-
Other payments		150	150
<b>Total Operating Payments</b>	<b>Money paid</b>	<b>375</b>	<b>300</b>
Operating surplus/(deficit) for the year		-	100
Plus opening total of all bank accounts and cash on hand	<b>Opening bank balance</b>	<b>350</b>	200
<b>Closing total of all bank account balances and cash on hand</b>	<b>Closing bank balance</b>	<b>250</b>	<b>350</b>

# Statement of resources and commitments (te pēpa no runga i te au rāvenga tauturu, e te au 'irinaki'anga)

Ko te 'akaāri'anga i teta'i 'ākara'anga poto ua no runga i te significant resources and commitments, o ta'au charity, te 'akakorō'anga o te Statement of Resources and Commitments.

## Ea'a te 'āite'anga o te "significant"?

Ka anoano'ia koe kia rekōti i te resources and commitments, te karanga'ia nei e, e **significant**.

E tuatua no runga i te accounting te **Significant** te karanga nei e, ka anoano'ia koe kia tā'anga'anga i teta'i 'akavā'anga E significant te resource, me kore ra, te commitment, me tāru'ia, me kore ra, me kiriti'ia mei roto ta'au performance report, i te mea e, ka tau'ia te mārama'anga o te tangata e tatau ra, no runga i ta'au charity. Ka tūkē te turanga '**significant**' no te au charity tātakita'i. Teia te 'ākara'anga, kare teta'i āpinga significant, no teta'i charity meangiti ua, e tau kia karanga'ia e, e significant no teta'i charity ma'atama'ata atu.

## Ea'a te Resources, e te Commitments?

Ko te resources te au 'apinga ta ta'au charity i peke i te 'oko, e te au 'apinga kare i peke ake. Ko te commitments, te 'irinaki'anga ki teta'i atu, e te au mea kare i peke i te charity, i te 'openga o te mata'iti tero.

Te tātuātau'anga	Te tū	Te au 'ākara'anga
<b>Resources</b> (te au rāvenga tauturu)	Bank Accounts and cash (Te au puka pāngaka, e te moni)	<i>Cheque account, savings account.</i>
	Money held on behalf of others (te moni te mouria'ia ra no teta'i atu)	<i>Me kua pātana koe ki teta'i atu putuputu'anga, i te rave'anga kāpiti i teta'i 'akakorō'anga, e ko koe te mou moni.</i>
	Money owed to the entity (te moni kare i tutaki'ia ake ki te putuputu'anga)	<i>Unpaid invoices, interest due, grants promised but not yet received, GST refunds. (te au pira kare i tutaki'ia ake, te pu'apinga kare i tutaki'ia ake, te au pūtē moni tei taputo'u'ia māri ra, kare i tutaki'ia ake, te tutaki mei ko i te GST)</i>
	Tangible resources (te au mea katoatoa)	<i>Land and buildings, motor vehicles, computers, te au tū rāvenga no te roro uira, te office equipment, stock/inventory (te 'enua e te au turanga`are, te au matini 'aka'oro, te au roro uira, te au mea i roto i te 'ōpati, te 'apinga/te katoa'anga o te 'apinga).</i>
	Investments (te au pu'apinga)	<i>Shares, bonds, etc.</i>
<b>Commitments</b> (te au 'irinaki'anga)	Money payable by the entity (te moni e tau kia tutaki'ia ki te putuputu'anga)	<i>Te tutaki tara'u, te tutaki kōnitara, te utility accounts, te moni tutaki aronga 'anga'anga, te tutaki'anga i te IRD, te tutaki i te pu'apinga, te au pūtē-moni tei 'akatika ta'au putuputu'anga, māri ra kare i tutaki'ia ake, te tutaki i te moni-kaiō'u.</i>
	Other commitments (teta'i atu au 'irinaki'anga)	<i>Te rīti, me kore ra, te tika'anga tara'u tei 'akatika koe i te tutaki, te 'irinaki'anga i te 'ōronga moni-kaiō'u, me kore ra, te au pūtē-moni, te moni tei rauka mai no teta'i 'akakorō'anga no te tuātau ki mua.</i>
	Guarantees (Te au 'Akapāpu'anga)	<i>Ka tu teta'i charity ei 'akapāpu e, ka peke te moni-kaiō'u i te tutaki.</i>

## Related party transactions (te 'anga'anga i rotopu i nga putuputu'anga e rua)

Ka inangaro te Tier 4 standard i te au charities, kia ripōti i te au related party transactions. Ko te neke'anga i te moni, goods, me kore ra, services i rotopu i teta'i charity, e ratou tei 'ātui'ia, e turanga pakari to ratou i te 'ōpara'anga manako ki te charity.

### Ko'ai ma te related parties?

Ko te tangata, me kore ra, te au putuputu'anga te related parties, pērā katoa:

- ▶ te aronga e significant influence to ratou ki runga i te strategic and financial decisions o te charity (teia te 'ākara'anga, officeholders, committee members, managers), and close members of their families (teia te 'ākara'anga, parent, partner, sibling, or child);
- ▶ teta'i atu au putuputu'anga e significant influence ki runga i te charity (teia te 'ākara'anga, e putuputu'anga te 'iki ra i teta'i o te mēma no te governing group o te charity).

Kare te tangata e tāmānako'ia e, e significant influence, mei tei roto ua ratou i te turanga 'akateretere'anga i te charity, e kare o ratou tomo'anga ki roto i te strategic, me kore ra, financial decisions.

### Ea'a te related party transactions?

Ko te neke'anga i te moni, goods, me kore ra, services mei rotopu i teta'i charity, e teta'i related party, te related party transaction. Kia ripōti koe i te au transactions with a related party that are:

- ▶ **significant** to your charity (in nature or financial value); or (ki ta'au charity (i roto i te turanga, me kore ra, te pu'apinga i roto i te moni); me kore ra
- ▶ not on normal terms and conditions (teia te 'ākara'anga, discounted, me kore ra, donated goods, me kore ra, discounted, me kore ra, volunteered professional services).

### Teta'i 'ākara'anga o te related party transaction

'Akamārama'ia mai te 'āite'anga o te related party	'Akamārama'ia mai te 'āite'anga o te transaction	Teia mata'iti	Te mata'iti i topa ake nei
E mēma a Hemi Tamihaua no te kopapa 'aka'aere, e koia te 'ona o te ABC Training Ltd.	Na te ABC Training Limited e tamarumaru ana i te porokarāmu 'ōu no te terēni'anga no te charity.	\$2,000	\$0